

EXHIBIT A

**HIGHLY
CONFIDENTIAL**

**ATTORNEYS EYES
ONLY**

FILED UNDER SEAL

EXHIBIT B

**HIGHLY
CONFIDENTIAL**

**ATTORNEYS EYES
ONLY**

FILED UNDER SEAL

EXHIBIT C

BOE-400-SPA Rev. 3 (7-08)

California Seller's Permit Application

for Individuals/Partnerships/Corporations/Organizations
(Regular or Temporary)

 State Board of Equalization

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Frequently Asked Questions

Who must have a permit?

You are generally required to obtain a California seller's permit if you sell or lease merchandise, vehicles, or other tangible personal property in California. A seller's permit allows you to sell items at the wholesale or retail level. If your sales are ongoing, you should apply for a "Regular" permit. If your sales are of a temporary nature (90 days or less), apply for a "Temporary" permit. You cannot legally sell taxable items in California until you have been issued a seller's permit.

Do I need more than one permit?

Each location where sales of taxable items are made requires, and must display, a seller's permit. If you have more than one selling location, attach a list that includes the address for each location, and we will issue the permits needed. If your application is for a temporary permit, one permit will be enough, but you need to display a copy of that permit at each temporary location.

Is there a charge for a permit?

No. However, we may require a security deposit. Deposits are used to cover any unpaid taxes that may be owed at the time a business closes.

Is information about my account subject to public disclosure?

State laws that protect your privacy generally cover your records. Some records are subject to public disclosure, such as the information on your seller's permit, names of owners or partners, your business address, and your permit status. See the disclosure information on the back page.

Why do you need a copy of my driver license?

When it is required, it is used to ensure the accuracy of the information provided and to protect against fraudulent use of your identification.

Why am I being asked if I sell tires, covered electronic devices, or tobacco products at retail?

Effective January 1, 2001, California retailers of new tires began collecting a tire fee (currently \$1.75) for each new tire sold to consumers. Beginning January 1, 2005, retailers must collect a recycling fee on the retail sale or lease of certain new or refurbished video display devices that have a screen size of more than four inches measured diagonally. Video display devices subject to the fee are called "covered electronic devices" (CEDs). They include televisions, computer

monitors, or any other product that contains a cathode ray tube, including "bare" cathode ray tubes, computer monitors, and laptop computers that use a liquid crystal display. For more information on the Electronic Recycling Fee Program or CEDs, visit: www.boe.ca.gov/sptaxprog/ewaste.htm. Effective June 30, 2004, if you sell cigarettes and/or tobacco products, you must obtain a license (separate from a seller's permit) for each location you intend to sell these products. Depending on your response to each question and the type of business, the BOE will send you information about these license and fee programs.

What are my rights and responsibilities as a seller?

When you obtain a seller's permit, you acquire certain rights and responsibilities.

- **You may buy property for resale without paying tax to your supplier.** By providing the vendor a completed resale certificate, you are not required to pay sales tax on property you are buying for resale. You cannot use a resale certificate to buy property for your own use (even if you plan to sell it after its use).
- **You must keep records** to substantiate your sales, purchases, and return deductions and keep them for four years.
- **You must file returns** according to the BOE's instructions for the filing basis that we determine from your application. You must file a return even if you have no tax to report.
- **You must pay the sales tax due** on your retail sales in California. You may be reimbursed by collecting the amount of tax from your customers.
- **You must notify the BOE of any business changes.** A permit is issued only to the owner and address listed on the permit. If you change ownership, address, add another location, sell or close your business, add or drop a partner, you must notify the BOE by calling or in writing. Your notification will help us close your account and return any security on deposit. If you do not, you could be held liable for continuing business taxes. Note: Notify us immediately if you drop or add a partner in order to protect former partners from tax liabilities incurred by the business after the partnership changes.

TAXPAYER INFORMATION SECTION

800-400-7115

TDD/TTY 800-735-2929

FIELD OFFICES

CALL FOR ADDRESSES

City	Area Code	Number
Bakersfield	661	395-2880
Chula Vista	619	409-7440
Culver City	310	342-1000
El Centro	760	352-3431
Eureka*	707	576-2100
Fresno	559	248-4219
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	770-4828
Redding	530	224-4729
Riverside	951	680-6400
Sacramento	916	227-6700
Salinas	831	443-3003
San Diego	619	525-4526
San Francisco	415	356-6600
San Jose	408	277-1231
San Marcos	760	510-5850
Santa Ana	714	558-4059
Santa Rosa	707	576-2100
Suisun City	707	428-2041
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200

Business Located

Out-of-State

916-227-6600

*Office closed June 30, 2005. For dates and times of services in the Eureka area, please visit our website at www.boe.ca.gov or call the Taxpayer Information Section at 800-400-7115.



How Do I Apply for My Seller's Permit?

Step 1: Complete Your Application

Complete the application on page 5. If your business is an ongoing operation, check permit type "Regular." If your business will operate at the location(s) for 90 days or less, check "Temporary." Please provide **all** the information requested on the application. If you do not, this will delay the issuance of your permit. Refer to the "Tips" on page 4. If you need assistance, please call your local BOE office or the Taxpayer Information Section at 800-400-7115.

Note: If your business is located outside California, you also need to complete form BOE-403-B, *Registration Information for Out-of-State Account*. Visit our website at www.boe.ca.gov, call the Out-of-State Office at 916-227-6600, or the Taxpayer Information Section at 800-400-7115, to request a copy by mail or by fax (select the automated fax-back option).

For information regarding whether or not your out-of-state corporation qualifies to transact business in the State of California, you may visit the Secretary of State's website at www.ss.ca.gov. For information regarding the minimum franchise tax for corporations, please visit the California Taxes Information Center's website at www.taxes.ca.gov.

Step 2: Send Your Application for Processing

Send or take your application to the district office nearest your place of business. If you plan to apply in person, contact the local office to find out when they are open. Note: A permit is required before you begin making sales. Advise the BOE if you have an urgent need for a permit.

Step 3: After Your Application Is Approved

If your application is complete, you should receive your permit in about two weeks. Based on the information in your application, the BOE will provide you with regulations, forms, and other publications that may help you with your business. Or, you may choose to view and download information from our website at www.boe.ca.gov. You will also be informed as to when to file tax returns: monthly, quarterly, fiscal or calendar yearly. Electronic filing is the BOE's method for filing your sales and use tax return and making payment. Visit our website for details.

Post your permit at your place of business in a location easily seen by your customers.

Tips for Filling Out Your Application

Item 1: Permit Type

Check whether you are applying for a **regular** or **temporary** permit. You may apply for a temporary permit if you intend to make sales for a period of 90 days or less. Otherwise, you must apply for a regular permit.

Items 2–8: Business Identification Information

Check your type of ownership and provide all of the information requested. Partnerships should provide a copy of their written partnership agreement, if one exists. If it is filed with us at the time you apply for a permit and it specifies that all business assets are held in the name of the partnership, we will attempt to collect any delinquent tax liability from the partnership's assets before we attempt to collect from the partners' personal assets. The "Registered Domestic Partnership" ownership box should only be checked if both persons are registered as domestic partners with the Office of the Secretary of State.

Items 9–35: Ownership Information

Indicate whether those listed are owners, partners, etc., and enter their driver license or California Identification Card number and, except in the case of corporate officers, their social security number. Also, provide a reference for each person, who does not live with that person. This information will be kept in strict confidence. If mailing your application, you must provide a photocopy of your driver license or California Identification Card.

Items 36–49, 66: Type of Business, Selling Locations, and Landlord Information

Check whether the business is a retailer, wholesaler, etc., and whether the business is full time or part time. Describe the types of items you will sell. Avoid using broad descriptions, such as "general merchandise." Instead, list specific examples such as sports equipment or garden supplies. Indicate the number of selling locations, the address, telephone number, email address, and website of the business, as well as the landlord's name, address, and telephone number. If there are multiple selling locations, additional addresses can be listed on the reverse side (Item 66). Correspondence will be

sent to the business address unless a different mailing address is specified (Item 42).

Items 50–51: Projected Monthly Sales

Indicate your projected monthly gross and taxable sales. If unsure, provide an estimate. Your projection helps to determine how often you will need to file a return. If your actual sales vary, we may adjust your filing frequency.

Items 52–55: Related Program Information

Provide your Alcoholic Beverage Control license number, if applicable. Indicate if you will be selling new tires, covered electronic devices, or tobacco products. We will contact you to determine if you need to register for any of these other programs.

Items 56–65: Related Party Information

Identify the person maintaining your records, your bank, and if you accept credit cards, your merchant card account. Also, identify major California-based suppliers and the products that you purchase from them.

Items 67–74: Ownership and Organizational Changes

If you are purchasing a business, or changing from one type of business organization to another, provide the previous owner's name and seller's permit number. If you are purchasing a business, you should request a tax clearance in advance to assure that you won't have to pay any taxes owed by the previous owner.

Items 75–82: Temporary Permit Event Information

Applicants for a temporary permit must complete each item in this section.

Certification

Each owner, co-owner, partner, or corporate officer must sign the application.

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

(continued on reverse)

—tear at perforation—

BOE-400-SPA REV. 3 (BACK) (7-08)

56. NAME OF PERSON MAINTAINING YOUR RECORDS	57. ADDRESS (street, city, state, zip code)	58. TELEPHONE NUMBER ()
59. NAME OF BANK OR OTHER FINANCIAL INSTITUTION (note whether business or personal)		60. BANK BRANCH LOCATION
61. NAME OF MERCHANT CREDIT CARD PROCESSOR (if you accept credit cards)		62. MERCHANT CARD ACCOUNT NUMBER
63. NAMES OF MAJOR CALIFORNIA-BASED SUPPLIERS	64. ADDRESSES (street, city, state, zip code)	65. PRODUCTS PURCHASED

ADDITIONAL SELLING LOCATIONS (List All Other Selling Locations)

66. PHYSICAL LOCATION OR STREET ADDRESS (attach separate list, if required)

OWNERSHIP AND ORGANIZATIONAL CHANGES (Do Not Complete for Temporary Permits)

67. ARE YOU BUYING AN EXISTING BUSINESS?

☐ Yes ☐ No If yes, complete items 70 through 74.

68. ARE YOU CHANGING FROM ONE TYPE OF BUSINESS ORGANIZATION TO ANOTHER (FOR EXAMPLE, FROM A SOLE OWNER TO A CORPORATION OR FROM A PARTNERSHIP TO A LIMITED LIABILITY COMPANY, ETC.)?

☐ Yes ☐ No If yes, complete items 70 and 71.

69. OTHER OWNERSHIP CHANGES (please describe):

70. FORMER OWNER'S NAME	71. SELLER'S PERMIT NUMBER
72. PURCHASE PRICE \$	73. VALUE OF FIXTURES & EQUIPMENT \$
74. IF AN ESCROW COMPANY IS REQUESTING A TAX CLEARANCE ON YOUR BEHALF, PLEASE LIST THEIR NAME, ADDRESS, TELEPHONE NUMBER, AND THE ESCROW NUMBER	

TEMPORARY PERMIT EVENT INFORMATION

75. PERIOD OF SALES FROM: ___ / ___ / ___ THROUGH: ___ / ___ / ___	76. ESTIMATED EVENT SALES \$	77. SPACE RENTAL COST (if any) \$	78. ADMISSION CHARGED? <input type="checkbox"/> Yes <input type="checkbox"/> No
79. ORGANIZER OR PROMOTER OF EVENT (if any)	80. ADDRESS (street, city, state, zip code)	81. TELEPHONE NUMBER ()	
82. ADDRESS OF EVENT (If more than one, use line 66, above. Attach separate list, if required.)			

CERTIFICATION**All Corporate Officers, LLC Managing Members, Partners, or Owners must sign below.**

I am duly authorized to sign the application and certify that the statements made are correct to the best of my knowledge and belief.
I also represent and acknowledge that the applicant will be engaged in or conduct business as a seller of tangible personal property.

NAME (typed or printed)	SIGNATURE 	DATE
NAME (typed or printed)	SIGNATURE 	DATE
NAME (typed or printed)	SIGNATURE 	DATE

FOR BOE USE ONLY

SECURITY REVIEW <input type="checkbox"/> BOE-598 (\$) or <input type="checkbox"/> BOE-1009 REQUIRED BY _____ APPROVED BY _____		FORMS <input type="checkbox"/> BOE-8 <input type="checkbox"/> BOE-400-Y <input type="checkbox"/> BOE-162 <input type="checkbox"/> BOE-519 <input type="checkbox"/> BOE-467 <input type="checkbox"/> BOE-1241-D REGULATIONS <input type="checkbox"/> REG. 1668 <input type="checkbox"/> REG. 1698 <input type="checkbox"/> REG. 1700 <input type="checkbox"/>	PUBLICATIONS <input type="checkbox"/> PUB 73 <input type="checkbox"/> PUB DE 44 RETURNS
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Where Can I Get Help?

No doubt you will have questions about how the Sales and Use Tax Law applies to your business operations. For assistance, you may take advantage of the resources listed below.

INTERNET

www.boe.ca.gov

You can log onto our website for additional information. For example, you can find out what the tax rate is in a particular county, or you can download numerous publications — such as laws, regulations, pamphlets, and policy manuals — that will help you understand how the law applies to your business. You can also verify sellers' permit numbers online, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on BOE field office addresses and telephone numbers.

Another good resource — especially for starting businesses — is the California Tax Information Center at www.taxes.ca.gov.

CLASSES

You may enroll in a basic sales and use tax class offered by some local BOE offices. You should call ahead to find out when your local office conducts classes for beginning sellers.

WRITTEN TAX ADVICE

It is best to get tax advice from the BOE in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a transaction.

For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Send your request for written advice to:
State Board of Equalization; Audit and Information
Section, MIC:44; PO Box 942879, Sacramento, CA
94279-0044.

TAXPAYER INFORMATION SECTION

800-400-7115

TDD/TTY 800-735-2929

Customer service representatives are available from 8 a.m. through 5 p.m., Monday-Friday, excluding state holidays.

Faxback Service. To order fax copies of selected forms and notices, call 800-400-7115 and choose the faxback option. You can call at any time for this service.

Translator Services. We can provide bilingual services for persons who need assistance in a language other than English.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with the BOE, please contact the Taxpayers' Rights Advocate office for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to: State Board of Equalization; Taxpayers' Rights Advocate, MIC:70; PO Box 942879; Sacramento, CA 94279-0070.

To obtain a copy of publication 70, *The California Taxpayers' Bill of Rights*, you may visit our website or call our Taxpayer Information Section.

FIELD OFFICES

See page 3.

Sales and Use Tax Privacy Notice

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's sales and use tax laws (Revenue and Taxation Code sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6). We will use the information to determine whether you are paying the correct amount of tax and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your seller's permit or use tax certificate. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies. We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission

- State of California government agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Dept. of Motor Vehicles; Employment Development Department; Energy Commission; Exposition and Fairs; Dept. of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing and Community Development; California Parent Locator Service
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. For a copy, go to www.boe.ca.gov or call our Information Center at 800-400-7115.

Who is responsible for maintaining my records?

The deputy director of the Sales and Use Tax Department, whom you may contact by calling 916-445-6464 or writing to the address shown.

Deputy Director
Sales and Use Tax Department, MIC:43
450 N Street
Sacramento, CA 95814